

CENTRAL CALIFORNIA CONFERENCE OF SEVENTH-DAY ADVENTISTS
CATEGORIES OF INDIVIDUALS PAID TO PROVIDE SERVICES
VOLUNTEERS
Reimburse Expenses (mileage, perdiem, lodging) based on travel logs or actual receipts
Should not be long term arrangements, otherwise they should be recategorized as employees or independent contractors (contact the conference if more than 3 months).
EMPLOYEES
Must complete W-4 and I-9.
Must complete other required denominational forms.
Use Chart provided to properly classify as Hourly (Non-Exempt) or Salaried (Exempt).
All payments of honorariums, regardless of the amount are considered taxable income.
CONFERENCE OFFICE WORKERS
All payments of honorariums, regardless of the amount are considered taxable income.
All payments of honorariums must be reported to the conference payroll department to be added to employee's W-2 .
Travel reimbursements are not taxable income, only if proper supporting documentation is provided for mileage, perdiem and lodging.
Mileage and perdiem rates must not exceed denominational rates.
Expenses may be reimbursed based on information on travel form showing actual mileage, days of perdiem and lodging, or could be paid based on receipts.
INDEPENDENT CONTRACTORS
Must complete form W-9 before a payment is issued.
Must be in business and providing similar service to other individuals or organizations.
Payments are made based on a contractual agreement.
Must have Liability Insurance and provide Certificate of Insurance to the Church or School.
Church or School must complete California State form DE-542 as soon as the Independent Contractor is paid at least \$600 in a year.
1099MISC form will be prepared by the conference Auditing Department at the end of each year, with information provided by the Treasurer; to report income to the IRS.
The charge for parts and equipment that are incidental to the service provided by the Independent Contract, will be reported on form 1099MISC as taxable income, as well.
FOREIGN SPEAKERS
Speakers from other countries may not be paid unless they are U.S. Citizens, Green Card Holders, H-1B Visa Holders.
Their expenses may be paid based upon receipts. Per Diem may be paid (no more than the denomination's daily rate).
People with R1 Visas may only be paid if they are employed by CCC.
Get a copy of green card or visa for files.
NOTE: Please contact the Auditing Department at the Conference Office for payments to individuals that do not fall within any of the above mentioned categories.